



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

July 22, 2009

Via U.S. Mail

Mr. Brian A. Lutes  
Chief Financial Officer  
Sypris Solutions, Inc.  
101 Bullitt Lane, Suite 450  
Louisville, Kentucky 40222

**Re: Sypris Solutions, Inc.  
Form 10-K for the Year Ended December 31, 2008  
File No. 000-24020**

Dear Mr. Lutes

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

Kevin L. Vaughn  
Accounting Branch Chief